

Senate File 2300 - Enrolled

Senate File 2300

AN ACT

RELATING TO THE TRANSFER OF REAL ESTATE AS PART OF THE  
ADMINISTRATION OF A DECEDENT'S ESTATE, GUARDIANSHIP,  
CONSERVATORSHIP, OR TRUST, AND INCLUDING APPLICABILITY  
PROVISIONS.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. Section 558A.1, subsection 5, paragraph c, Code 2020, is amended to read as follows:

c. A transfer by a fiduciary in the course of the administration of a decedent's estate, guardianship, conservatorship, or trust. This exemption shall not apply to a transfer of real estate in which the fiduciary is a living natural person and was an occupant in possession of the real estate at any time within the twelve consecutive months immediately preceding the date of transfer.

Sec. 2. APPLICABILITY. This Act applies to the transfer of real estate as part of the administration of a decedent's

estate, guardianship, conservatorship, or trust on or after  
July 1, 2020.

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CHARLES SCHNEIDER  
President of the Senate

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PAT GRASSLEY  
Speaker of the House

I hereby certify that this bill originated in the Senate and  
is known as Senate File 2300, Eighty-eighth General Assembly.

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W. CHARLES SMITHSON  
Secretary of the Senate

Approved \_\_\_\_\_, 2020

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KIM REYNOLDS  
Governor